



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, December 14, 2009 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Public Service Commission Hearing Room 1st Floor of the Cannon Building
MINUTES APPROVED:	January 20, 2010

MEMBERS PRESENT

David Doane, Professional Member, President
Robert Mosch, Professional Member, Secretary
Sharron Cirillo, Professional Member
Michael Wollaston, Professional Member
James Cohee, Professional Member
Judith Scarborough, Professional Member
Carmetah Murray, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Eileen Heeney, Deputy Attorney General
Barbara Gadbois, State Deputy Attorney General
Judy Letterman, Administrative Specialist III

MEMBER ABSENT

Robert Paretta, Public Member
Gary Pippin, Public Member

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA's
Allen Blank, Court Reporter
Paul Eihinger, Investigator, Division of Professional Regulation
Brian Crawford

Debria Doherty

CALL TO ORDER

Mr. Doane called the meeting to order at 9:10 a.m.

UNFINISHED BUSINESS

Disciplinary Hearings

Complaint 04-01-09 & 04-07-08, Nancy Wolf

The Board received a request to reschedule the Nancy Wolf hearing. The hearing will be rescheduled for May 19, 2010.

Complaint 04-11-07-Doherty & Associates

Ms. Heeney Deputy Attorney General representing the Board of Accountancy stated the purpose for the hearing concerning Doherty & Associates was the result of a complaint filed by the Office of the Attorney General. The complaint alleges that the firm is engaged in the practice of accounting.

Board members were introduced. The contact person for this complaint is no longer on the Board.

Ms. Gadbois marked into evidence, Exhibit 1, the letter of December 7, 2007 from the law firm responding to the complaint, Exhibit 2, letter from the Division of Corporations showing Ms. Doherty is the owner, Exhibit 3, copy of listing of the telephone directory, Exhibit 4, a newspaper from 2007 add showing the accounting and bookkeeping services, Exhibit 5 a printout of the website from 2007, Exhibit 6, a printout of the website from 2009, Exhibit 7 documentation on the CPA working for the firm, Exhibit 8, printout of website as of December 11, 2009, and Exhibit 9, the applicable statute Title 24 Chapter 1.

Mr. Crawford, attorney for Ms. Doherty, objected to some of the State's exhibits and Ms. Gadbois agreed for those exhibits to be withdrawn.

Ms. Gadbois gave testimony and presented the State's case.

Mr. Eihinger, witness for the State, was sworn in and gave testimony.

Ms. Doherty was sworn in and gave testimony.

A motion was made by Ms. Cirillo, seconded by Mr. Mosch to go off the record and into deliberations. The motion was unanimously carried.

A motion was made by Mr. Walliston, seconded by Ms. Cirillo to go back on the record. The motion was unanimously carried.

A motion was made Ms. Cirillo, seconded by Mr. Mosch to issue a Cease and Desist letter to Doherty & Associates' for the practice of public accounting as well as holding themselves out as a public accounting firm in the absence of a Firm permit. The motion was unanimously carried.

A motion was made by Ms. Cirillo, seconded by Ms. Scarborough to go off the record

Verbatim testimony was taken by a court reporter.

Review of Applications

A motion was made by Mr. Doane, seconded by Mr. Cohee to approve the applications of Edayachandran Jagadeesan, Misako Saito, Gilbert Gyimah and to table the application of Jasveer Kaur pending verification of all experience since 48 months of part-time employment is equivalent to 24 months of fulltime employment, and table the application of Rice Diversified pending compliance to Rule 10.7. The motion was unanimously carried.

Review of TRT, Inc

At the time the course approval request was submitted, it was thought to be a request for a Delaware ethics course. However, the provider was requesting Delaware approval a course that was pending NASBA review. They will be notified that the Board only approves Delaware specific ethics courses.

Mr. Doane amended the agenda and added: Discussion of Proposed Rules and Regulations and CPE Review for Loscalzo Associates.

Proposed Rules and Regulations

Since there were no substantive changes, the proposed rule changes will be published in the Register of Regulations and the hearing scheduled for the February 17, 2010.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Ms. Cirillo, seconded by Mr. Mosch to ratify the applications of Gil Won Kang, Dean Yoshimoto, Hyun Gyoo Lee, Alexander Powell, Holleh Kheraqdmand, Yu-xin Cao, William Wong, Danny Leung, and Szu Hsuan Wu. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Walliston, seconded by Mr. Mosch to approve the permit applications of Andre Maksimow, Kyungkuk Hwang, Jing Li, Alexander Powell, Tomoko Koyama, Yoko Yasunaga, Robert Wang, Ryoko Mukai, Hangsup Kim, Takeshi Kobayashi, Gregory Wilber, Soyeon Park, John Naccarato and to table the application of Sun Chan Park pending proof of tax and Delaware specific ethic cpe, and table the application of Jill Kienzle pending verification of degree and cpe attendance verification. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Ms. Cirillo, seconded by Mr. Cohee to approve the applications of Olga Chernova, Henry Thomas, Jr. , Debasis Singh, Erin O'Shea, Hana Redd, Angel Tso, Kathryn Burruss, Jennifer Rubenstein, Mary Elizabeth Dodson, Heng, Song, Abraham Abraham, Sherly

Wirawati, Sanjay Bhandari, Jonette Esquivias, Yutao Huang, to table the application of Meenakshi Singla pending verification of the employer since the supervising CPA is her husband, to table the application of Matthew Francisco pending verification of GAAP experience and employer affidavit from Nisivoccia & Company, and to table the application of Samuel Osardu pending verification of GAAP or financial statement experience. The motion was unanimously carried.

Correspondence

Ralph Estep

Mr. Estep, in reference to compliance with his Decision and Order, submitted a request for the Board to review his telephone advertisement. Ms. Heeney will draft a response to address this issue and his previous correspondence.

CPE & Training Solutions

Mr. Mosch has volunteered to review the cpe course from Training Solutions and Ms. Scarborough the course submitted by Loscalzo Associates.

Misun Shin, NASBA

Ms. Shin's email informed the Board that she had received correspondence from a Florida State student stating that the State of Florida, including the University Faculty Senate, approved awarding an Associate in Arts "certificate" and not a "degree" stating that the certificate was equivalent of a degree from a two year college; only a certificate is issued since most student continue and obtain a Bachelors degree.

Ms. Shin asked if the Board would accept an Associate certificate.

The Board stated that if she receives confirmation from Florida State written on Florida State letterhead and not via email that this certificate is equivalent to an Associate degree then the Board would accept the certificate.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

The Board was informed that the post renewal audit reviews were not complete.

Ms. Cirillo informed the Board that in January 2011 there will be a change in the content and scoring of the examination.

PUBLIC COMMENT

No public comment.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, January 20, 2010 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Cirillo, seconded by Ms. Scarborough to adjourn the meeting. The motion was unanimously carried. The meeting adjourned at 11:30 a.m.

Respectfully submitted,

Judy Letterman
Administrative Specialist III